

भारत का राजपत्र **The Gazette of India**

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3 उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 64] नई दिल्ली, मंगलवार, मार्च 30, 1965/चैत्र 9, 1887

No. 64] NEW DELHI, TUESDAY, MARCH 30, 1965/CHAITRA 9, 1887

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 30th March 1965

S.O. 1986.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1 These rules may be called the Income-tax (Fourth Amendment) Rules, 1965.

2. In the Income-tax Rules, 1962—

(1) for rule 6A, the following rule shall be substituted, namely:—

“6A. Allowance of expenditure in certain cases.—Expenditure referred to in sub-section (3) of section 37 and incurred before the 1st day of April, 1965 shall be allowed to the full extent if such expenditure is admissible under sub-section (1) of that section.”;

(2) rules 6B to 6D shall be omitted;

(3) rule 6E shall be re-numbered as rule 6B;

(4) Appendix 1A shall be omitted

[No. 26/F. No. 1/141/64-TPL.]

V. RAMASWAMI IYER, Secy.

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